## 1099s & 1099Gs

## What Is a 1099G Form and Why Did I Receive It?

What is Form 1099G and why did I receive it from the Colorado Department of Revenue?

Year-end 1099 statements are mailed in January to inform recipients about income they received during the previous year. The 1099G is issued by government agencies such as the Department of Revenue and the Department of Labor and Employment for use in filling out your federal income tax return.

The IRS requires the Colorado Department of Revenue to provide Form 1099G to taxpayers who may have itemized deductions on their federal return the previous year. The form is in postcard format. A separate copy of your 1099G is sent to the IRS. Amounts on this form include:

- the Colorado income tax refund you received the prior year;
- any overpayment credited to the following year's estimated tax;
- any overpayment applied to a prior year's balance due;
- any overpayment intercepted by the IRS or by a state agency;
- donations to any of the voluntary contribution funds.

The 1099G will not include the amount of your state sales tax refund that may have been included in the above amounts, since this was not a refund of income tax.

Taxpayers who itemized their deductions using Schedule A on last year's federal return must use this information to complete their federal return this year. Taxpayers who took the standard deduction on last year's federal return generally will not report the refund on their federal return.